

**PUBLIC SESSION MINUTES**  
**North Carolina State Board of CPA Examiners**  
**December 19, 2005**  
**1101 Oberlin Road**  
**Raleigh, NC 27605**

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**MEMBERS ATTENDING:** Leonard W. Jones, CPA, President; Arthur M. Winstead, Jr., CPA, Vice President; Jordan C. Harris, Jr., Secretary-Treasurer; Norwood G. Clark, Jr., CPA; Tyrone Y. Cox, CPA; Thurman L. Gause; and Michael C. Jordan, CPA.

**STAFF ATTENDING:** Robert N. Brooks, Executive Director; J. Michael Barham, CPA, Deputy Director; Lisa R. Hearne, Manager-Communications; Ann J. Hinkle, Manager-Professional Standards; Paulette Martin, Specialist-Professional Standards; Mary Beth Britt, Assistant-Professional Standards; Buck Winslow, Manager-Licensing; Noel L. Allen, Legal Counsel; and Gail Hargrave, Paralegal.

**GUESTS:** James T. Ahler, Executive Director, NCACPA; Tom Chenoweth, CPA, Highland Publishing Company; Curt Lee, Past President, NCSA; Joe B. McLeod, CPA; Deborah D. Lambert, CPA; Jeff Gray, Esq.; David W. Long, Esq.; Arthur R. Kamm; and Davin W. Brown.

**CALL TO ORDER:** President Jones called the meeting to order at 10:00 a.m.

**MINUTES:** The minutes of the November 21, 2005, meeting were approved as submitted.

**FINANCIAL AND BUDGETARY ITEMS:** The financial statements for November 2005 were accepted as submitted.

**STATE AND LOCAL ORGANIZATION ITEMS:** The Board reviewed the Report of the Oversight Visit to the NCACPA to review the administration of the AICPA Peer Review Program.

**REPORT OF THE PROFESSIONAL EDUCATION AND APPLICATIONS COMMITTEE:** Mr. Gause moved and the Board approved the following recommendations of the Committee:

**Original Certificate Applications** - The application submitted by Matthew Philip Leach was approved.

**Reciprocal Certificate Applications** - The following were approved:

John Michael Daratony  
Brian Joseph Schepperley  
Brenda Elizabeth Walton

**Temporary Permits** - The following temporary permits were approved by the Executive Director and ratified by the Board:

John A. Beatty Jr. T03406  
Lawrence E. Burk T03407  
Tammy L. Byars T03408  
Kevin Michael Cielinski T03409  
Amanda Pressley Habich T03410  
Scott Andrew Henderson T03411  
Lisa L. Koebrich T03412  
Sheila B. Ogletree T03413

James F. Powderly T03414  
Matthew Ryan Decoskey T03415  
Brent Eugene Hansen T03416  
Carolyn L. Olivarez T03417  
Robert E. Starkey T03418  
Wilford A. Sutthill III T03419  
Kathryn Vaughn Teschke T03420  
Michael William Whiteman Jr. T03421

**Reinstatements** - The following were approved:

William Michael Kay #12322  
James Connor Lutz #22231  
John David Nivens #5168  
Phillip Bradley Roberts #22489

Lindon Gene Robertson #18887  
Sherri L. Rose #22940  
Patricia L. Williams #18914

**Reissuance of New Certificate** - An application for reissuance of new certificate and consent agreement submitted by John F. Darcy (#8812) was approved.

**Firm Registrations** - The following professional corporations, professional limited liability companies, and limited liability partnerships were approved by the Executive Director and ratified by the Board:

Frank J Cavuoto PLLC  
J.H. COHN LLP  
COLLINS & KING CPAs PA  
Deemer Davidson Prather PC  
James L Gibson CPA, P.C.  
BRENT E. HANSEN, CPA, P.C.  
HEIN + ASSOCIATES LLP  
Hogan & Slovacek, A Professional Corporation

HUNT & CALDERONE, P.C.  
S. DEAN JOHNSON, CPA, P.A.  
James A. Kelly, CPA, P.A.  
Powderly CPA, PLLC  
Ward Simmons, CPA, P.A.  
Smith Miller & Associates, CPA, PA  
THOMAS CHANDLER & THOMAS, LLP

**Reclassifications** - The Committee approved the request for retired status submitted by Jerry Hufton (#13942) because he is completely retired and does not receive any earned compensation for current personal services in any job whatsoever.

**CPE Matters** - The CPE Advisory Committee and/or staff have approved the CPE sponsor application submitted by Highland Publishing Company. The Committee ratified staff approval.

Staff has reviewed and requested committee guidance regarding a request from Norborne G. Smith, Jr. (#861) for exemption from 21 NCAC 8G .0409(c), which requires at least eight hours of non self-study each year. The Committee deferred the request until the January meeting and approved Mr. Smith for an extension for completion of CPE until June 30, 2006.

**Examinations** - The Committee reviewed and approved the following staff approved applicants to sit for the Uniform CPA Examination:

Douglas Wayne Baker  
Jennifer Meredith Bragg  
Adam Augustus Brotherton  
Nina Alphin Butts  
Joseramon Carrasco  
Melvin Douglas Carson, Jr  
Holly Lynn Chamra  
Starcha Demetrice Cook  
Brooke Windsor Cox  
Avaleen Keisha Crawford-Williams  
Michelle Callan Davis  
Alfred Gilchrist Dawson Jr  
Allison Marie Delcollo  
Sean Arthur Dennis  
Brian Thomas Dermott  
Amanda Marie Devore  
Trent Jarrett Deyton  
John Edward Donaldson Jr  
Christopher Robert Downs  
Taranda Salese Dunn  
Bradford Allen Eggleston  
Ashley Hollis Epps  
Lauren Ann Felts  
Rhonda Johnson Flowers  
Matthew Philip Gilbert  
April Kristina Goodman  
Penny Nichols Gray  
Jonathan Thomas Hansen  
Christine Elizabeth Harris  
Kayce Arnette Hughes  
Sally Elizabeth Hughes  
Cynthia Dawn Johnson  
Alexander Devon Jones  
Jonathan Allen Jordan  
Jennifer Martin Lawson

Seth Adam Leech  
Alex Lehmann  
Isaiah Zeph Lincoln  
Suzanne McLamb Marks  
Euline Margaret Matthews  
Brian Labhart McCoy  
Melissa Jauncey McGehee  
Sean Christopher McKinney  
Jonathan Alan McSwain  
Kevin James McVey  
Fareena S. Mehdi  
Binita Hemantkumar Metha  
Jason Robert Monkelien  
Christine Collum Monteith  
Danielle Taylor Moody  
Mary Rachel Moore  
Sarah Ann Morris  
Ray Alton Morrison  
Melissa Dawn Mullaney  
Leslie Michelle Musselwhite  
Anne T. Newberry  
Kristen Elizabeth Nickle  
Audrea Russo Norris  
Brienne Michelle Owen  
Zachary Henry Pearsall  
Crystal Wilkinson Pruitt  
Angela Norris Rabon  
Samir Bhagavatula Ramakrishna  
John Fitzgerald Rauback  
Samantha Rae Reynolds  
Brian Christopher Rose  
Alison Christine Scalvini  
Pranav Sharma  
Eva Herron Simpson  
Jeremy Thomas Somers

Jeremy Scott Spitzer  
Matthew Mason Spruill  
Amy Lynn Stafford  
Clinton West Stanley  
Beverly Hudler Starkey  
Kimberly Gale Stewart  
Cynthia Cassel Thomas

Anicia Wagner  
Tianyu Wang  
Robert L. Wolff  
Svetlana Yuryevna Yarmak  
Zi Zhuang  
Brian Anthony Ziberna

Initial exam candidate Duraid Hamza Jwayyed submitted information regarding his criminal record. The Committee requested staff to schedule Mr. Jwayyed for an interview.

**Rescind Form of Practice Statements** - Tonya L. Johnson (#29945) signed a Form of Practice Statement due to her employment. However, due to a change in the licensee's employment, staff recommended that the statement be rescinded. The Committee approved staff recommendation.

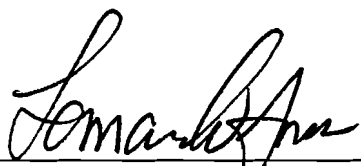
**PUBLIC HEARING:** President Jones moved to convene the Public Hearing scheduled to hear Case No. 200211-069, Davin Walter Brown. Robert N. Brooks; David W. Long, Esq.; Deborah D. Lambert, CPA; Joe B. McLeod, CPA; and Arthur R. Kamm were sworn in and presented testimony. Messrs. Clark and Winstead moved to enter Closed Session with Jeff Gray, Esq., to consider the matter. The Board re-entered the Public Hearing and Messrs. Jones and Winstead moved to approve a Board Order permanently revoking Mr. Brown's North Carolina CPA certificate effective November 19, 2004. The motion passed with four (4) affirmative votes and three (3) negative votes; Messrs. Clark, Jones, and Harris. The entire Public Hearing is a matter of public record (Appendix I).

**ADJOURNMENT:** Messrs. Winstead and Harris moved to adjourn the meeting at 2:38 p.m. Motion passed.

Respectfully submitted:

Attested to by:

  
Robert N. Brooks  
Executive Director

  
Leonard W. Jones, CPA  
President

NORTH CAROLINA  
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF  
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS  
CASE #: 200211-069

IN THE MATTER OF:  
Davin Walter Brown, #16483  
Respondent

BOARD ORDER

THIS CAUSE coming before the Board at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, at public hearing, with a quorum present, the Board finds, based on the evidence presented at the hearing on December 19, 2005, that:

FINDINGS OF FACT

1. The parties have been properly identified.
2. The Board has jurisdiction over the Respondent and this matter.
3. Respondent received at least fifteen (15) days written Notice of Hearing of this Matter by personal service, certified mail, or other approved personal delivery.
4. Venue is proper and the Noticed Hearing was properly held at 1101 Oberlin Road, Raleigh, North Carolina.
5. Respondent did not file an affidavit of disqualification pursuant to 21 NCAC 8C .0107, 8C .0108 and 8C .0109, or otherwise timely object regarding any Board Member's participation in the Hearing of this Matter.
6. Respondent was present at the Hearing and was not represented by counsel.
7. Respondent was the holder of a certificate as a Certified Public Accountant in North Carolina and is therefore subject to the provisions of Chapter 93 of the North Carolina General Statutes (NCGS) and Title 21, Chapter 8 of the North Carolina Administrative Code (NCAC), including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.
8. In United States of America v. Davin Walter Brown, (Case NO. 5:02-CR-263-5-BO3), a judgment of conviction was entered against Respondent upon his plea of guilty to a Criminal Information charging conspiracy to obstruct justice in violation of Title 18, United States Code, Section 1503

and Title 18, United States Code, Section 371. The plea pertained to Respondent's role as the outside auditor for International Heritage, Inc.

9. According to the Criminal Information to which Respondent pled guilty, Respondent and others "did knowingly and unlawfully combine, conspire, agree, and confederate with each other, to commit an offense against the United States, specifically, corruptly endeavoring to influence, obstruct, and impede the due administration of justice with respect to a matter within the jurisdiction of the Securities and Exchange Commission (SEC), specifically a lawsuit pending between the SEC and International Heritage, Inc. (IHI), et al. . . . in the United States District Court for the Northern District of Georgia by, among other things, soliciting, preparing, and causing to be filed materially false and misleading information with the SEC and with the court in said lawsuit, in violation of Title 18, United States Code, Section 1503."
10. The crime to which Respondent pled guilty and was convicted was a felony under the laws of the United States. Additionally, dishonesty, deceit or fraud was an essential element of the crime.
11. On or about November 15, 2005, Respondent was sentenced based upon his guilty plea, and ordered to served three years probation along with other conditions and requirements.

CONCLUSIONS OF LAW

1. Respondent's conviction as set out above constitutes a violation of NCGS 93-12 (9) a and b.

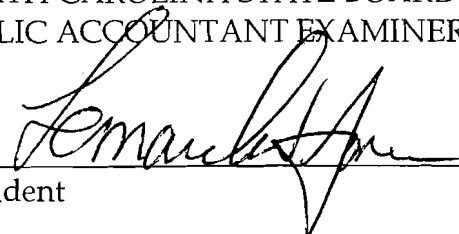
BASED ON THE FOREGOING, the Board orders by a vote of 4 to 3 that:

1. The Certified Public Accountant certificate issued to Respondent, Davin Walter Brown, is hereby permanently revoked, effective beginning November 19, 2004.

This the 19<sup>th</sup> day of December 2005.

BOARD  
SEAL

NORTH CAROLINA STATE BOARD OF CERTIFIED  
PUBLIC ACCOUNTANT EXAMINERS

BY:   
President